330
X11

# REPORT

ON THE

# ADMINISTRATION

OF THE

# SALT DEPARTMENT OF THE BOMBAY PRESIDENCY

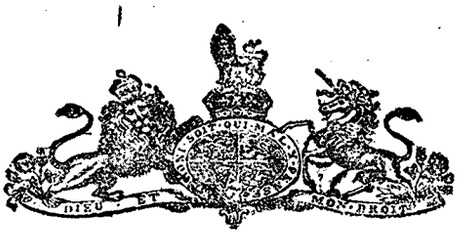
FOR THE

## OFFICIAL YEAR 1911-1912,

WITH

## APPENDICES.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY




BOMBAY
PRINTED AT THE GOVERNMENT CENTRAL PRESS
1912

Digitized with financial assistance from

Government of Maharashtra

on 01 February, 2020

No. 5041 of 1912.

From

W. C. SHEPHERD, Esquire, B.A., I. C. S.,
Collector of Salt Revenue,
Bombay;

To

H. O. QUIN, Esquire, I. C. S.,
Commissioner of Customs, Salt, Opium and Abkári,
Bombay.

*Poona, 11th July 1912.*

Sir,

I have the honour to submit the annual report on the Administration of the Salt Department for the financial year 1911-12. INTRODUCTORY.

2. Mr. E. G. L. Laird-MacGregor, B.A., I. C. S., was in charge of the Department till 26th April 1911, when he was succeeded by Mr. R. E. Enthoven, C.I.E., I. C. S., who remained in charge of the Department till his transfer under the Government of India as Secretary of the Department of Commerce and Industry on 23rd December 1911. Mr. MacGregor held charge in addition to his own duties as Provincial Superintendent of Census from 23rd December 1911 to 2nd January 1912, when he was relieved by Mr. C. N. Seddon, I. C. S.; Mr. Seddon having proceeded on leave on 22nd January 1912, I succeeded him and held charge of the Department till the end of the year. Collector's office.

3. The Supervising staff consisted throughout the year, as before, of one Collector, ten Assistant Collectors and one Native Assistant. Supervising staff.

4. During the year under report the following changes were made in the subordinate establishment :— Strength of the Department.

(*a*) Under telegraphic sanction conveyed by Government of India on 29th September 1911 the pay of the menial establishment of the Department (except on the Northern Frontier) was revised from 1st October 1911 as detailed below :—

(I) The pay of the Naiks was raised from Rs. 12 to Rs. 13, of the peons from Rs. 10, 9 and 8 to Rs. 11, 10 and 9, and of the farashes from Rs. 5 and Rs. 7 to Rs. 8.

(II) The undermentioned sixteen new appointments were created :—

(1) Eight peons to guard the new Madhavprasad salt-work and the extended portions of the Sarwai and the Wanarasi salt-works in the Bassein Táluka.

(2) Three 12-monthly peons and one 9-monthly peon for the newly opened Fish-Curing Yards at Mithbao and Sarjekot in the Ratnágiri District.

(3) Four 9-monthly peons for guarding purposes in the Kánara Range.

(*b*) Under Commissioner of Customs, Salt, Opium and Abkári's No. 6806, dated the 30th September 1911, an armourer's post on Rs. 35 per mensem was created for repairing scales at the Coast Guard Dockyard.

(*c*) Under Commissioner of Customs, Salt, Opium and Abkári's No. 7419, dated the 26th October 1911, the posts of two peons on Rs. 11 each employed for destroying natural formations of salt in the Jath State were abolished with effect from 1st December 1911, and the duties performed by the peons were entrusted to the Excise establishment.

(*d*) Under Government Resolution, Revenue Department, No. 10004, dated the 26th October 1911, the following establishment has been temporarily abolished owing to the closing of the Salt Depôt at Ahmedabad :—

| | | | | | | |
|---|---|---|---|---|---|---|
| | | | Rs. | a. | p. | |
| 1 | Superintendent | ... ... | 100 | 0 | 0 | |
| 1 | Clerk | ... ... | 35 | 0 | 0 | |
| 1 | Do. | ... ... | 25 | 0 | 0 | |
| 1 | Naik | ... ... | 12 | 9 | 6 | |
| 2 | Peons | ... ... | 10 | 10 | 6 | each. |
| 2 | Do. | ... ... | 9 | 11 | 0 | each. |
| 2 | Do. | ... ... | 8 | 11 | 6 | each. |

Summary of constitution and operations of the Department.

5. A summary of the constitution and operations of the Department as a whole is subjoined, the corresponding figures for 1910-11 being given for the purpose of comparison :—

| | 1910-11. | 1911-12. | Increase. | Decrease. |
|---|---|---|---|---|
| 1. Number of supervising officers. | 12 | 12 | ..... | ..... |
| 2. Number of subordinate establishment ... ... | 5,887 | 5,892 | 5 | ..... |
| 3. Number of tálukas ... | 39 | 39 | ..... | ..... |
| 4. Number of salt-works ... | 434 | 433 | ..... | 1 |
| 5. Number of maunds of salt excised and imported by sea and land on payment of duty ... ... | 1,15,04,460 | 1,21,63,018 | 6,58,558 | ..... |
| 6. Number of maunds of salt delivered free and at nominal rate of duty ... ... | 9,87,490 | 8,46,753 | ..... | 1,40,737 |
| 7. Total number of maunds of salt excised imported, delivered free, or at nominal duty ... ... | 1,24,91,950 | 1,30,09,771 | 5,17,821 | ..... |
| 8. Total revenue ... Rs. | 1,22,97,871 | 1,33,15,701 | 10,17,830 | ..... |
| 9. Number of offences enquired into ... ... | 135 | 105 | ..... | 30 |

6. The financial results of the last year's administration, compared with those of the preceding four years, are exhibited below :—

| Year. | Gross Receipts. | Expenditure. | Refunds. | Total of Expenditure and Refunds. | Net Receipts. | Percentage Charges on Gross Receipts. |
|---|---|---|---|---|---|---|
| | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. |
| 1907-1908 ... | 1,19,77,326 15 10 | 18,00,934 0 2 | 48,797 7 8 | 18,49,731 7 10 | 1,01,27,595 8 0 | 15 7 1 |
| 1908-1909 ... | 1,22,02,025 2 4 | 18,24,239 8 1 | 39,852 0 2 | 18,64,091 8 3 | 1,03,37,933 10 1 | 15 4 5 |
| 1909-1910 ... | 1,26,11,100 7 8 | 18,75,526 7 1 | 47,089 6 0 | 19,22,615 13 1 | 1,06,88,484 10 7 | 15 4 0 |
| 1910-1911 ... | 1,22,97,870 15 11 | 20,08,127 9 6 | 53,376 8 1 | 20,61,504 1 7 | 1,02,36,366 14 4 | 16 12 3 |
| 1911-1912 ... | 1,33,15,700 9 8 | 21,26,306 4 6 | 47,988 8 0 | 21,74,294 12 6 | 1,11,41,405 13 2 | 16 5 4 |

Owing to an increase in the receipts as well as in expenditure the percentage of charges remained almost the same as in the year 1910-11.

## SALT.

*SALT.*

General sources of supply.

7. The salt with which the Bombay Presidency Salt Department has to deal may conveniently be classified under three heads :—

(1) Bárágrá or Rann salt, made from brine-wells on the edge of the Lesser Rann of Cutch in the two ágars of Khárághoda and Udu, six miles apart, and jointly named the Pritchard Salt Works. These are Government property and worked departmentally.

(2) Sea-salt made within the Presidency. Of this the one factory of Dharásna on the South Gujarát Coast near Bulsár, is both Government property and worked departmentally. The rest, with three exceptions, are grouped within a radius of 30 miles of Bombay City, and the few of them which are Government property are leased to private individuals for working ; the majority are owned as well as worked privately.

(3) Imported salt, mostly from sea-salt-works in Goa territory.

Appendix G indicates the relative importance of these three sources of supply to the Presidency.

Salt is issued at a nominal duty of a pice per maund (to cover cost of establishment only) to 'Foreign Malabar', *i.e.*, to the States of Travancore and Cochin ; and free of all duty to the States of Janjira, Cambay and Rádhanpur and the Estates of Pátri and Jhinjhuwáda on the Northern Frontier; also occasionally in replacement of duty-paid salt proved to have been lost at sea.

## BARAGRA SALT.

*DISTRIBUTION OF BARAGRA SALT.*

Opening balance and year's produce.

8. The quantity of Bárágrá salt in stock at the beginning of the financial year was 21½ lákhs of maunds against 18¼ lákhs of maunds at the beginning of the previous year. The produce during the year under report amounted to 30¼ lákhs of maunds making with the quantity in stock a total of 51½ lákhs.

Removals.

9. The removals during the year amounted to 28¾ lákhs of maunds against 27½ lakhs in each of the two previous years. The increase is chiefly in removals to the United Provinces and the Central India. In the former case it is only 4 per cent. and is due to trade fluctuations, but in the case of Central India the large increase of about a lákh is attributable to the opening of the Nágda-Muttra Railway.

Distribution of Bárágrá salt.

10. The manner in which the issues of Bárágrá salt were distributed during the year under report is shown in Appendix A.

Distribution considered according to destination.

Local consumption.

11. The issues for local consumption are given in detail in Appendix B. It will be seen that, as compared with the removals during 1910-11, there has been an increase during the year under report in the removals to all places except Broach, Rewa Kántha, Pálanpur and Kathiáwár. In the last two cases the decrease should, I think, be attributed to the desertion of some of the villages owing to famine. The steady increase in removals to the Gaekwar's territory shows the satisfactory results of the establishment of the Jambusar Frontier.

12. For payment of duty, salt traders beyond the Presidency availed themselves of 21 treasuries and one Railway Station against 20 treasuries and two Railway Stations last year. At the Sehore Treasury collections were made only once during the year under report while no transactions took place last year. Duty was paid at the Sujaulpur Station only on the Indian Midland Railway. The subjoined statement shows how the different systems of payment of duty on Bárágrá salt have worked during the year under report compared with the previous year :—

| Names of places at which duty was collected. | 1910-1911. | 1911-1912. |
|---|---|---|
| | Maunds. | Maunds. |
| Head-quarters Office, Bombay, Main Stores, Khárághoda, Ahmedabad Depôt, and Broach Customs House ... ... ... ... ... ... | 10,74,582 | 9,69,190 |
| At Treasuries beyond the Presidency ... ... ... | 10,98,333 | 13,23,404 |
| At Stations on the Indian Midland Railway ... ... | 11,424 | 10,608 |
| Total ... | 21,84,339 | 23,03,202 |

Loss and wastage.

13. The amount of salt written off as loss and wastage was 2½ lákhs of maunds against half a lákh in the year 1910-11. But, as explained in the last year's report, the wastage of 68,872 maunds discovered on the clearance of open stores at the end of the season of 1910-11, which should, properly speaking,

have been included in the figures for 1910-11, has been included in the figures for 1911-12, as the stores were actually cleared in April 1911. The real loss and wastage should, therefore, be taken as 179,219 against 117,328 maunds in the previous year. The increase is due to the clearance of two heaps which had been exposed to the rains for 7 and 4 years respectively. The loss observed in the close stores was 2,801 maunds against 1,241 in the previous year, and that in the open stores 23,872 maunds against 68,872 in the year 1910-11 due to the very short rainfall during the year under report. On the whole the percentage of loss and wastage works out to 3·48 against 2·37 in the previous year.

Stock at the end of the year.

14. The quantity of Bárágrá salt in stock at the end of the financial year was 20¼ lákhs of maunds against 21¼ lákhs at the close of the previous year. If the 29 lákhs manufactured during the manufacturing season of 1911-12, but stored and brought to account after the close of the financial year, be added to that balance, the total stock amounts to 49¼ lákhs. The stock has again gone down owing to a rise in the sales, and is now considerably less than the average annual demand plus two years' reserve, the standard up to which we endeavour to work. Owing to scarcity of drinking water, additional pans could not be opened in the Pritchard Salt Works during the last manufacturing season. The produce at present is just sufficient to meet annual demands. In order to make up at least a year's reserve it is necessary to open the proposed salt-work between Khárághoda and Udu as soon as possible. I propose to do so in the next manufacturing season if the requisite sanction of Government is received in time and if conditions are favourable.

Cost price.

15. The cost price of Bárágrá salt including all charges remained the same as in the previous year, *viz.* 2 annas 6 pies per maund.

The manufacturing season.

16. The following table gives details of the manufacture of salt at the Pritchard Salt Works during the last two seasons :—

| Salt Works. | Season. | Number of pans worked. | Total crop. | Average yield per pan. | Maximum yield per pan. |
|---|---|---|---|---|---|
| | | | Maunds. | Maunds. | Maunds. |
| Khárághoda ... ... | 1910-11 | 255 | 15,06,492 | 5,908 | 9,867 |
| | 1911-12 | 255 | 13,29,790 | 5,211 | 10,637 |
| Udu ... ... ... | 1910-11 | 285 | 15,10,847 | 5,301 | 11,858 |
| | 1911-12 | 285 | 15,57,930 | 5,466 | 11,385 |
| Total ... | 1910-11 | 540 | 30,17,339 | 5,604 | 11,858 |
| | 1911-12 | 540 | 28,87,720 | 5,341 | 11,385 |

The number of pans worked during the last manufacturing season was the same as in the previous season, but the quantity produced was less by about 1¼ lákhs maunds, owing to violent sandstorms which continued almost without intermission from the beginning to the end of the manufacturing season, and which not only destroyed a large quantity of salt in the pans, but also affected the quality of the salt manufactured by weakening the brine, a consequence of which was that a much larger percentage than usual of the salt manufactured was condemned as unfit to be used. The conditions at Udu were less unfavourable than those at Khárághoda. Brine was let into the first pan at Khárághoda on the 11th October 1911 and into the last on the 2nd December 1911. The first pan was cleared on the 7th March 1912 and the last pan on the 5th April 1912. At Udu brine was let into the first pan on the 11th October 1911 and into the last on the 17th November 1911. The first pan was cleared on the 10th March 1912 and the last on the 17th April 1912.

Storage.

17. The storage operations began on the 1st April 1912 and ended on the 12th May 1912. The daily average of the storage was 68,755 maunds against 61,578 in the previous year. Owing to famine in Gujarát there was no scarcity of labourers this year. This, coupled with the extension of the open stores and the supply of a heavier engine, made it possible to complete the storage earlier

than usual. The engines for the removal of salt from the ágars to the stores were the same as last year and worked satisfactorily. With the strengthening of the main line and sidings in the Udu ágar recently carried out under the sanction conveyed in Government Resolution, Revenue Department, No. 2546 of 11th March 1911, it will be possible to complete the storage operations in a shorter time in future, provided the Railway Company supplies heavier engines with larger coal bunkers.

Cost price paid to Agrias.

18. The quantity of salt on which cost price at 1 anna 6 pies per Indian maund was paid to the ágrias during the manufacturing season of 1911-12 was 27½ lákhs of maunds, and the amount paid for it was Rs. 2,57,188. This, divided amongst 1,620 ágrias, gives Rs. 159 per head for a working season.

The Agency system.

19. The sales through the agencies within the Presidency are given in Appendix B. Two new agencies were opened during the year under report at Idar and Khed-Brahma on the Ahmedabad-Prántij Railway. An agency has also been substituted for a depôt at Ahmedabad from 15th October 1911. The Government Salt Agents still continue to hold a practical monopoly for the sale of Bárágrá salt in Gujarát, though the removals by private traders to places served by the agencies went up from 1,224 to 10,608 maunds during the year under report.

Water-supply.

20. The rainfall at Khárághoda during the year under report was 4·44 inches against 17·55 inches during the previous year. It was expected that owing to the scanty rainfall the water-supply at Khárághoda would fail before the commencement of the hot weather but, thanks to the steps taken by the Public Works Department from time to time by digging supplementary wells in the big tank, a fairly adequate quantity of water was supplied throughout the year in the village as well as in the ágars. Owing, however, to the failure of the past two monsoons and the curtailment of the catchment area of the big tank it cannot be depended upon to supply the needs of the increasing population of the village and the ágars. It was, therefore, proposed in October last that boring experiments should be made at Khárághoda and Government were pleased to sanction them as an urgent work, in their Resolution in the Public Works Department, No. C. W.—2237 of 15th November 1911. The actual boring operations were commenced on 3rd January 1912 and are still going on. The Public Works officials seem to be hopeful of tapping water at a depth of about 300 feet. At a depth of 237 feet a splendid flow of water was obtained but it was salt, and before it became fresh enough for potable purposes the pipe became choked up and the supply stopped.

Health of Khárághoda.

21. The vital statistics of the new Government village at Khárághoda during the year under report read as follows :—

> There were 113 births or 42·4 per mille against 91 births or 38·2 per mille in the year 1910-11. The number of deaths was 73 or 27·4 per mille against 80 or 33·6 per mille in the previous year.

Population.

22. The population of the village was 2,662 during the year under report compared with 2,376 last year.

Khárághoda Dispensary.

23. The total number of patients treated at the dispensary was 4,106 against 4,510 during the previous year. The most common diseases were, as usual, malarial fever, ophthalmia, diseases of the digestive system and of the skin. There were three cases of small-pox in the village, of which one was imported.

Advances to Agrias.

24. The total amount advanced to ágrias as takávi during the year was Rs. 2,744 against Rs. 3,500 last year. The decrease is due to surplus amounts standing at the ágrias' credit.

## SEA SALT.

Produce and sales.

25. The quantity of sea salt manufactured during the year was 102¾ lákhs of maunds against 99 lákhs in the previous year. The increase is no doubt partly due to the early cessation of the rains last year, which enabled the

Shilotris to commence manufacturing operations earlier than usual last season, but it is mainly attributable to the hope given to them that the scheme of opening a set of salt-works at Bhandup would be abandoned if the Shilotris could show that the existing works were capable of meeting the demand for salt. The figures quoted above do not, however, show the true effect of the pressure brought to bear on the salt manufacturers. The total amount of salt produced during the manufacturing season reached the unprecedented figure of 118 lákhs. The highest figure previously recorded for a working season was 100 lákhs. The increase in the produce was followed by an increase in the sales which rose from 93½ lákhs to 97½ lákhs during the year under report. It was chiefly in removals to the Madras Presidency and the Nizam's territory. The sales having outstripped the produce the closing balance was reduced by about half a lákh to 6½ lákhs of maunds.

Dharasna.

26. At the Government salt-works at Dharasna the year opened with a balance of only 11,968 maunds against 97,044 maunds in the previous year. Fortunately this year the season was very favourable for the manufacture of salt. A deficient monsoon prevented the complete destruction of the brackish composition of the soil of the pans and enabled manufacture to commence a month earlier. The produce therefore again went up from 3 to 4¼ lákhs. The removals, which were all for local consumption, amounted to 4 lákhs against 3½ lákhs in the previous year. The balance at the close of the year was 25,045 maunds against 11,968 maunds last year.

Rest of the Presidency.

27. In the other salt-works, private and leased, the aggregate produce was 98½ lákhs of maunds against 96 lákhs in the previous year, an increase of 2½ lákhs, which has already been explained in paragraph 25 above. The balance at the beginning of the year was 7 lákhs against 6¼ lákhs in the previous year; and the issues were 93¾ lákhs against 90 lákhs in 1910-11. The closing balance was 6,35,698 maunds against 6,87,557 maunds.

Distribution of sea-salt.

28. The quantities of sea salt which were removed for consumption within and without the Presidency from the sea salt-works in British territory during the year under report are compared with those of the previous year in Appendix D. It will be seen therefrom that there has been an increase of 4,57,413 maunds in the removals from salt-works near Bombay for consumption within and without the Presidency exclusive of Foreign Malabar. The decrease of 1,10,098 maunds in removals to Foreign Malabar—not a matter to be regretted—reduces the increase to 3,47,315 maunds.

Removals to Central Provinces and Central India.

29. The removals to the Central Provinces have increased by 1,12,827 maunds and have again reached the usual figure. Similarly the removals to Central India have also gone up by about 12,000 maunds. The variations are due to trade fluctuations and also to the fall in the price of salt at the salt-works owing to an increase in the produce.

Removals to Nizam's territory, Madras Presidency, Mysore, Foreign Malabar and Calcutta.

30. There has been an increase in removals to all other parts except Calcutta and Foreign Malabar. Removals to the Madras Presidency, Mysore and the Nizám's territory show substantial increases of 1,43,798, 61,842 and 1,06,571 maunds respectively, thus more than making up the ground lost in the previous year. In spite of the attempts made in the Madras Presidency to produce light salt, removals from this Presidency are steadily increasing, and this fact proves that consumers in Madras have a genuine preference for Bombay salt and that it is difficult to remove their prejudices against Madras salt. The falling off in the case of Foreign Malabar is probably the natural consequence of the unusually large removals in 1910-11. Calcutta shows a decrease of over a lákh of maunds, due probably to larger imports from Great Britain.

Maroli, Shiroda and Sanikatta.

31. Practically all the issues from Maroli, Shiroda and Sanikatta are for local consumption, and the variations in them are too slight to require explanation.

Loss and wastage.

32. The loss and wastage returned at Dharasna was 24,218 maunds against 22,328 maunds in the previous year, out of which 24,097 is reported to be due to over-estimation.

33. At the other sea salt-works the loss and wastage amounted to 5¼ lákhs of maunds against 5½ lákhs in the previous year, as shown below :— Rest of the Presidency.

| | Maunds. |
|---|---|
| Wastage from moisture ... ... ... | 69,622 |
| Loss by over-estimation ... ... ... | 4,22,245 |
| „ by theft ... ... ... | 6 |
| „ by destruction of unsaleable refuse salt ... ... | 37,731 |
| | 5,29,604 |

The percentage of loss and wastage is 5·03 against 5·3 in the previous year, which is satisfactory as indicating either better thatching of heaps or more accurate estimating of their contents.

34. The following table shows the maximum, the minimum and average prices of salt of the Northern and middle Konkan, Shiroda and Sannikatta salt-works :—

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

| | Northern and Middle Konkan. | | | | Shiroda. | | | | Sanikatta. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 1910-11. | | 1911-12. | | 1910-11. | | 1911-12. | | 1910-11. | | 1911-12. | |
| | Rs. a. p. | | Rs. a. p. | | Rs. a. p. | | Rs. a. p. | | Rs. a. p. | | Rs. a. p. | |
| Maximum per maund ... | 0 12 0 | | 0 8 0 | | 0 6 0 | | 0 6 0 | | 0 6 0 | | 0 6 0 | |
| Minimum do. ... | 0 0 3 | | 0 0 3 | | 0 1 6 | | 0 1 0 | | 0 2 0 | | 0 2 6 | |
| Average do. ... | 0 2 0 | | 0 2 0 | | 0 3 9 | | 0 3 10 | | 0 2 11 | | 0 3 6 | |

Very few transactions took place at the highest and the lowest prices. The rates generally prevailing were 4, 3, 2 and 1 anna and 3 pies per maund in the northern and middle Konkan and 3 and 4 annas in Shiroda and 2 annas six pies, 3 annas and 5 annas in Sanikatta. The variations in the average rate are trifling as compared with the rate for the last year.

## IMPORTED SALT.

35. The quantity and distribution of salt imported into the Bombay Presidency are given in Appendix E. Quantity and distribution of imported salt.

36. The quantity of Goa salt imported during the year was nearly the same as in the previous year, *viz.*, 3½ lákhs. The greater part was as usual imported by rail for Belgaum, Dhárwár, Bijápur, Madras and Mysore. The imports for the Madras Presidency show a very slight increase but those for Mysore appear to be steadily decreasing. Removals of Goa salt to the Nizam's territory ceased altogether during the year under report.

37. No duty-paid Bombay salt was imported at Castle Rock during the year under report. Through salt.

38. The total quantity of salt issued and imported for consumption in the Bombay Presidency amounted to— Consumption for the whole of the Presidency.

| | Maunds. |
|---|---|
| Bárágrá salt ... ... ... | 5,83,729 |
| Sea salt ... ... ... | 26,91,790 |
| | 32,75,519 |
| Imported salt ... ... ... | 2,69,925 |
| | 35,45,444 |

Taking the population at 2,21,45,972 according to the Census of 1911, the average per head is 13·2 lbs. against 12·5 lbs. in the previous year.

In Gujarát.

39. The quantity of salt removed for consumption in Gujarát was :—

| | Maunds. |
|---|---|
| Bárágra salt for local consumption ... ... | 5,76,379 |
| Dharasna salt ... ... ... | 3,81,203 |
| Konkan salt ... ... ... | 22,917 |
| | 9,80,499 |
| Imported salt ... ... ... | 26 |
| | 9,80,525 |

This quantity distributed amongst a population of 65,30,918 gives an average of 12·4 lbs. against 11·7 lbs. per head last year.

In the rest of the Presidency.

40. The quantity of salt issued for local consumption in other parts of the Presidency, *viz.*, the Konkan, the Deccan, the Southern Marátha Country and North Kánara may be estimated as under :—

| | Maunds. |
|---|---|
| Quantity of salt issued for the whole of the Presidency ... | 35,45,444 |
| *Deduct*— | |
| Quantity of salt issued for Gujarát ... ... | 9,80,525 |
| | 25,64,919 |

The population affected being taken at 1,56,15,054, the average per head comes to 13·5 lbs. against 12·8 lbs. in the previous year.

41. The average market prices of salt in each district of the Presidency during the last four years will be found in Appendix H.

On comparison of the recorded prices for the year 1911-12 with those for the previous year, it will be seen that the prices in the Ahmedabad, Kaira, Panch Maháls and Broach Districts, where Bárágrá salt is served through the agencies at a fixed price, remained stationary. The difference in the price in all the other districts except West Khándesh, Sátára, Ahmednagar, Belgaum, Dhárwár, Bijápur and Ratnágiri is insignificant, and attributable to ordinary trade fluctuations. On enquiries made through the Collectors of the districts I learn that the rise in the price of salt in the first six districts is due to the rise in the price of gunny bags. In the case of Belgaum the rise is also partly due to an increase in the Railway freight. The practice of issuing salt from the Fish-Curing yards in the Ratnágiri District for human consumption during the monsoon seems to have had a salutary effect on the market price of salt in that district which has gone down by about 6 annas. The steady decline in the price of salt in Bombay is satisfactory.

## REVENUE AND EXPENDITURE.

*SALT REVENUE.*

Revenue and Expenditure.

42. The receipts and expenditure on account of salt revenue for the year under report are shown in Appendix I. An explanation of some of the chief items on both sides of the accounts is given below.

Items of increases in Revenue.

43. The increase of Rs. 50,834 under "Proceeds of sale of Government Salt" is due to larger removals of Bárágra salt and that of Rs. 9,28,429 under "Excise duty" is due (1) to larger issues of salt and (2) to an increase in collections during the year in respect of salt to be issued in the following year. Appendix J shows what the transactions—credit and cash—have been during the past three years. The realisations under "Recovery of Salt Agents' bagging and sewing charges" have also gone up by Rs. 47,476 owing to a rise in the price of gunny bags.

Items of decrease in Revenue.

44. The decrease of Rs. 14,071 under "Duty on Salt imported by Land" is due to decreased importation of Goa Salt.

Items of increase in expenditure.

45. The increase of Rs. 24,967 under "Pay of Subordinate Establishment" is due to the revision of pay of the menial establishment and the creation of new posts of peons. The increases of Rs. 34,729 and Rs. 34,754 under "Bonus allowance" and "Grain Compensation allowance" respectively are due

to the fact that no such allowances were paid in the previous year. The expenditure under "Peon's clothing" shows an increase of Rs. 27,733 owing to the supply of first year's clothing to the peons on the Northern Frontier and in the Presidency Division. The increase of Rs. 33,631 under "Salt agents' bagging and sewing charges" is, as explained above, due to a rise in the price of gunny bags.

Items of decrease in expenditure.

46. The decrease of Rs. 44,135 under "Purchase of land" is due to the additional compensation paid in 1910-11 on account of the land acquired for the Bhándup salt works. The decrease of expenditure under "Purchase of boats" is due to the fact that no expenditure was incurred in purchasing new boats during the year.

## MISCELLANEOUS.

Fish-curing yards.

47. The number of fish-curing yards open for business was the same as last year, *viz.*, 31, of which 17 are in the Rátnagiri District and 14 in the Kánara District.

48. Appendix K shows in detail the transactions at all the yards during the year under report. The total quantity of fish brought to be cured rose from 2,31,286 to 2,48,332 maunds and the quantity of salt issued from 68,763 to 74,454 maunds. Though the transactions shew a slight improvement the fishing season was not a good one for the larger and better kinds of fish.

49. The larger quantity of fish brought to the yards, accounts for the larger quantity cured, *viz.*, 1,87,065 against 1,76,900 maunds in the previous year. The proportion of weight of fresh fish to each maund of salt was 3·3 against 3·44 in the previous year. At all the yards in the Ratnágiri District, the proportion was almost uniform as usual, but in the Kánara District it varied from 3 to 6 due to the difference in the methods employed by the Ratnágiri and the Mapila fishermen, both of whom resort to the Kánara yards.

50. The financial results of the working of the yards during the year under report are not altogether satisfactory. They show a net loss of Rs. 795 against a profit of Rs. 9,892 in the previous year. This is mainly due to the reduction in the cost price of salt issued to fish-curers from 8 to 7 annas.

51. In the Ratnágiri District only 4 yards, *viz.*, Ratnágiri, Borya, Jaygad and Shiroda have worked at a profit, and in the Kánara District all the yards, except Kasárkod, Kumta, Keni and Tádri, have worked at a profit. Taken together, the yards in the Ratnágiri District show a net loss of Rs. 2,529 against a profit of Rs. 6,466 in the previous year and those in Kánara a net profit of Rs. 1,734 against Rs. 3,426 in the previous year.

52. During the year under report fish-curers were allowed to take salt to sea for curing purposes, but they availed themselves of the concession at Ratnágiri only. The methods of fishing differ considerably south of Viziadurg where deep sea fishing is not so largely indulged in and the fishermen do not seem inclined to take advantage of the concession.

The construction of pucca sheds as suggested by the Honourable Mr. Lucas appears to be too costly to be practicable and does not seem to meet the requirements of the fish-curers. I have therefore recently suggested that the existing structures should remain unaltered.

Offences.

53. The details of offences against the salt law during the year under report are given in Appendix L. The total number of cases detected was 105 against 135 in the previous year. Out of these 30 were of clandestine removal of natural salt—6 in the Northern Division and 24 in the Southern Division.

54. The number of cases of smuggling foreign salt across the Frontier was 26 against 34 in the previous year—2 on the Daman Frontier and 24 on the

Goa Frontier. There were 15 cases of theft from salt-works against 13 in the previous year, the quantity of salt stolen being 22 maunds against 15 in the previous year.

55. The percentage of convictions to persons sent up for trial was 96·12 against 98·37. The sentences passed by the Magistrates may, on the whole, be considered sufficiently deterrent.

Payment of compensation awarded by the Mixed Commission.

56. No payments were made on account of awards of the Mixed Commissions of 1880, 1885 and 1892 during the year under report and the balance remaining unpaid is therefore the same as last year, *viz.*, Rs. 2,250. The non-payment is due to the failure of the persons entitled to the money to put in their claims.

Farms of Government salt-works.

57. Under Government Resolution, Revenue Department, No. 7597 of 12th August 1911, the lease of the three Government salt-works at Mátunga was renewed to the old lessees for a further period of five years on payment of an annual rental of Rs. 14,000. The previous lease was for Rs. 18,501 per annum. The apparent falling off is due to the fact that the former lease was in respect of four salt-works whereas the current lease is for three works only, the Wadála salt-work having been handed over to the Bombay Port Trust for trade purposes.

The five years' lease of the four Government salt-works at Bassein having also expired during the year under report, they were re-leased for a period of three years on payment of an annual rental of Rs. 26,100 which exceeds the amount received annually during the former lease by Rs. 3,600.

The small Government salt-works at Shenwa in the Uran Táluka was also re-leased for a period of five years for an annual rental of Rs. 710. During the previous lease Rs. 525 per annum were realised.

The nine Government salt-works at Shiroda were leased during the year under report for a period of one year only for Rs. 2,501 as better offers for a longer period could not be received owing to plague. The former lease was for Rs. 3,500 per annum.

## RELATIONS WITH NATIVE STATES.

Baroda.

58. The rules for the prevention of illicit manufacture and collection of salt and contraband traffic in salt in certain parts of Baroda Territory, which were introduced in 1905-06, continue to work well.

Cambay and Janjira.

59. The conditions of the conventions with Cambay and Janjira have, as before, been faithfully observed.

## CONCLUDING REMARKS.

60. The balance of salt in the sea salt-works, including Dhárásna, on the 30th June this year, was 62 lákhs of maunds against 47¼ lákhs on the same date last year. This balance includes the produce of the whole season less sales up to 30th June, whereas that shown in paragraph 25 above represents the balance at the end of the financial year, *i. e.*, in the middle of the manufacturing season, and does not serve as a reliable guide to the sufficiency or otherwise of stocks. The balance is more than sufficient to meet requirements till new salt is in the market next season. The average annual sales during the last few years have been 92 lákhs of maunds representing an average sale of over 7½ lákhs of maunds a month. During July, August and September, however, business is practically at a standstill, and in October and November removals are not brisk. It appears that the existing salt-works are capable of producing considerably more than sufficient salt to meet our requirements. I do not therefore see any necessity at present for opening new salt-works at Bhándup, and have reported accordingly.

61. During the year under report the salt and opium depôt at Ahmedabad was replaced by an agency as the cost of the depôt was found to be incommensurate with the advantages gained. The opium work has been

transferred to the liquor warehouse-keeper at Ahmedabad and the buildings have been handed over to the B. B. & C. I. Railway for the extension of their goods yard.

62. The new dockyard and premises for the Coast Guard Fleet at Sewri having been ready for occupation during the year under report, the stores and boats were removed from Mazgáon to Sewri early in April last. The Sewri Dockyard being far away from the Town Custom House it was not possible for the Assistant Collector, Coast Guard Service, to keep a close watch on the work in the godown. His office has therefore been removed to the new dockyard and has been temporarily located in the Inspector's office-room, pending construction of a new office for him.

63. Owing to the early cessation of the rains, the water-supply in the several tálukas was insufficient and measures therefore had to be taken on a much larger scale than usual for the supply of drinking water to the establishment in the different tálukas.

With regard to the water-supply of the Rái Táluka it is now proposed to join in the scheme which is being worked out by the Special Officer, Sálsette Building Sites, for the supply of water to the whole of Sálsette. The Executive Engineer has temporarily improved the Dhárávi reservoir which, it is hoped, would supply water to the establishment at Rái till the proposed scheme is carried out.

Plans and estimates for improving the water-supply of the Trombay Táluka are before Government.

The Public Works Department are still investigating the scheme for the supply of water to the Uran Mahál.

64. In May 1911 the peons employed in the Uran and Shewa Tálukas threatened to strike if their pay was not immediately raised. They were given assurance that the matter was receiving careful consideration and would be decided as early as possible. Some of the peons, who had been backed up by some one in authority, threatened to resign on 10th June 1911. They were warned that if they did not withdraw their resignations within 48 hours they would be reduced one grade. This had no effect. Three of the ringleaders were therefore suspended. This action produced a good result. Almost all the peons withdrew their resignations. Those who were reported to be leaders in the movement or more guilty of insubordinate conduct were suitably punished.

65. The officers of the Department with few exceptions worked exceedingly well.

66. In a footnote to the Administration Report for 1910-11, Mr. Enthoven remarked that it was capable of much curtailment and that he proposed to submit proposals for its curtailment or abolition in favour of a triennial review. He had not time, however, to carry out this intention, but I intend shortly to submit proposals which, if accepted, will make the report considerably shorter.

I have the honour to be,

Sir,

Your most obedient servant,

W. C. SHEPHERD,
Collector of Salt Revenue.

## APPENDIX A.

*Statement showing the Distribution of Bárágrá Salt during the years 1910-11 and 1911-12.*

| | 1910-1911. | | | | | 1911-1912. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | For Local consumption. | For export by Railway to Central Provinces. | For export by Railway to United Provinces of Agra and Oudh. | For export to Central India, including Málwa and Rájputána. | Total. | For Local consumption. | For export by Railway to Central Provinces. | For export by Railway to United Provinces of Agra and Oudh. | For export to Central India, including Málwa and Rájputána. | Total. | Remarks. |
| | Mds. s. | Mds. s. | Mds. s. | Mds. s. | Mds. s. | Mds. s. | Mds. s | Mds. s. | Mds. s. | Mds. s. | |
| Khárághoda... | 92,311 20 | 6,69,528 0 | 10,22,787 0 | 4,25,544 0 | 22,10,170 20 | 88,263 20 | 6,49,128 0 | 10,70,172 0 | 5,10,810 0 | 23,18,373 20 | |
| Ahmedabad ... | 60,677 0 | ... | ... | ... | 60,677 0 | 35,114 0 | ... | ... | ... | 35,114 0 | |
| Agencies ... | 4,18,876 0 | ... | ... | 66,480 0 | 4,85,356 0 | 4,60,352 0 | ... | ... | 73,092 0 | 5,33,444 0 | |
| Total ... | 5,71,864 20 | 6,69,528 0 | 10,22,787 0 | 4,92,024 0 | 27,56,203 20 | 5,83,729 20 | 6,49,128 0 | 10,70,172 0 | 5,83,902 0 | 28,86,931 20 | |

## APPENDIX B.

*Statement showing in detail the Issues of Bárágrá Salt for Local Consumption during the years 1910-11 and 1911-12.*

| District. | From | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Khárághoda. | | Ahmedabad. | | Agencies. | | Total. | |
| | 1910-11. | 1911-12. | 1910-11. | 1911-12. | 1910-11. | 1911-12. | 1910-11. | 1911-12. |
| | Mds. s. | Mds. s. | Mds. s. | Mds. s | Mds. s. | Mds. s. | Mds. s. | Mds. s. |
| Ahmedabad ... | 7,884 20 | 16,594 20 | 60,060 0 | 34,789 0 | 69,036 0 | 84,825 0 | 1,36,980 20 | 1,36,208 20 |
| Kaira ... | 4,080 0 | 3,672 0 | 69 0 | 58 0 | 94,308 0 | 1,03,664 0 | 98,457 0 | 1,07,394 0 |
| Broach ... | 5,712 0 | 4,488 0 | ... | ... | ... | ... | 5,712 0 | 4,488 0 |
| Surat ... | ..... | 1 0 | ... | ... | ... | ... | ..... | 1 0 |
| Panch Maháls ... | 6,936 0 | 7,752 0 | ... | ... | 53,241 0 | 59,901 0 | 60,177 0 | 67,653 0 |
| Gáikwár's Territory ... | 36,345 0 | 32,256 0 | 130 0 | 10 0 | 1,00,434 0 | 1,06,313 0 | 1,36,909 0 | 1,38,579 0 |
| Mahi Kántha Agency ... | 2,497 0 | 2,792 0 | 418 0 | 239 0 | 42,945 0 | 47,388 0 | 45,860 0 | 50,419 0 |
| Rewa Kántha Agency ... | 5,304 0 | 4,899 0 | ... | 18 0 | 22,206 0 | 19,986 0 | 27,510 0 | 24,903 0 |
| Pálanpur Agency ... | 13,883 20 | 5,841 20 | ... | ... | 27,015 0 | 28,308 0 | 40,898 20 | 34,149 20 |
| Káthiáwár Agency ... | 2,623 20 | 2,120 20 | ... | ... | 15 0 | ... | 2,638 20 | 2,120 20 |
| Cambay ... | 500 0 | 500 0 | ... | ... | 9,676 0 | 9,964 0 | 10,176 0 | 10,464 0 |
| Bombay ... | 3,634 0 | 4,491 0 | ... | ... | ... | 3 0 | 3,684 0 | 4,494 0 |
| Khándesh, East ... | 2,856 0 | 2,856 0 | ... | ... | ... | ... | 2,856 0 | 2,856 0 |
| Poona ... | 6 0 | ..... | ... | ... | ... | ... | 6 0 | ..... |
| Total ... | 92,311 20 | 88,263 20 | 60,677 0 | 35,114 0 | 4,18,876 0 | 4,60,352 0 | 5,71,864 20 | 5,83,729 20 |

W. C. SHEPHERD,
Collector of Salt Revenue.

# APPENDIX C.

*Statement of the Produce and Sales of Salt manufactured in the Bombay Presidency for the year ending 1911-1912.*

| Divisions. | Tálukas. | Number of Sázas. | Number of Salt Works. | Balance at the commencement of the year. | Produce. Estimated contents of heaps. | Produce. Excess over Estimate of lots disposed of. | Produce. Total according to revised Estimates. | Total of Balance and Produce. |
|---|---|---|---|---|---|---|---|---|
| | *Ahmedabad Collectorate.* | | | Mds. s. t. | Mds. s. t. | Mds. s. t. | Mds. s. t. | Mds. s. t. |
| Gujarát Division. | Khárághoda ... | 2 | 2 | 21,03,599 14 0 | 29,84,198 0 0 | 4 17 0 | 29,84,202 17 0 | 50,87,801 31 0 |
| | Ahmedabad ... | ... | ... | 33,825 0 0 | 33,141 0 0 | 964 0 0 | 34,105 0 0 | 67,930 0 0 |
| | Total ... | 2 | 2 | 21,37,424 14 0 | 30,17,339 0 0 | 968 17 0 | 30,18,307 17 0 | 51,55,731 31 0 |
| | *Surat Collectorate.* | | | | | | | |
| | Dhárasna ... | 1 | 1 | 11,968 0 0 | 4,03,042 0 0 | 29,580 0 0 | 4,32,622 0 0 | 4,44,590 0 0 |
| | *Thána Collectorate.* | | | | | | | |
| Konkan Division. | Maroli ... | 1 | 1 | 758 0 0 | 15,915 0 0 | 687 0 0 | 16,602 0 0 | 17,360 0 0 |
| | Bassein ... | 7 | 29 | 1,06,351 0 0 | 14,73,706 12 0 | 1,13,398 5 0 | 15,87,104 17 0 | 16,93,455 17 0 |
| | Rai ... | 9 | 46 | 1,02,661 20 0 | 11,88,812 0 0 | 1,12,222 5 0 | 13,01,034 5 0 | 14,03,695 25 0 |
| | Trombay ... | 4 | 24 | 44,239 30 0 | 9,13,865 0 0 | 78,222 10 0 | 9,92,087 10 0 | 10,36,327 0 0 |
| | Island of Bombay— Mátunga ... | 6 | 23 | 44,830 0 0 | 9,43,165 0 0 | 83,221 0 0 | 10,26,386 0 0 | 10,71,216 0 0 |
| | *Kolába Collectorate.* | | | | | | | |
| | Belápur ... | 6 | 19 | 49,763 34 40 | 7,15,425 0 0 | 62,288 15 40 | 7,77,713 15 40 | 8,27,477 10 0 |
| | Uran ... | 5 | 40 | 21,017 20 0 | 9,81,310 0 0 | 93,256 0 0 | 10,74,566 0 0 | 10,95,583 20 0 |
| | Pen ... | 5 | 28 | 57,139 2 40 | 8,23,158 0 0 | 22,448 19 0 | 3,45,606 19 0 | 4,02,745 21 40 |
| | Karanja ... | 4 | 24 | 19,204 20 0 | 7,41,507 0 0 | 42,387 10 0 | 7,83,894 10 0 | 8,03,098 30 0 |
| | Shewa ... | 6 | 41 | 67,178 10 0 | 16,23,138 0 0 | 1,96,904 0 0 | 18,20,042 0 0 | 18,87,220 10 0 |
| | *Ratnágiri Collectorate.* | | | | | | | |
| | Shiroda ... | 1 | 27 | 47,097 20 0 | 80,500 20 0 | 5,077 0 0 | 85,577 20 0 | 1,32,675 0 0 |
| | *Kánara Collectorate.* | | | | | | | |
| | Sanikatta ... | 1 | 128 | 1,27,316 0 0 | 27,895 0 0 | 4,705 0 0 | 32,600 0 0 | 1,59,916 0 0 |
| | Total ... | 55 | 430 | 6,87,556 37 0 | 90,28,396 32 0 | 8,14,816 24 40 | 98,43,213 16 40 | 1,05,30,770 13 40 |
| | Grand Total ... | 58 | 433 | 28,36,949 11 0 | 1,24,48,777 32 0 | 8,45,365 1 40 | 1,32,94,142 33 40 | 1,61,31,092 4 40 |

| Division. | Tálukas. | Sales. On payment of Full Duty. | Sales. On payment of Nominal Duty. | Sales. Free of Duty. | Sales. Total. | Amount of Excise Duty collected. | Loss and Wastage. | Total of Sales and Loss and Wastage. | Balance in hand at the close of the year. |
|---|---|---|---|---|---|---|---|---|---|
| | *Ahmedabad Collectorate.* | Mds. s. t. | Mds. s. | Mds. s. | Mds. s. t. | Rs. a. p. | Mds. s. t. | Mds. s. t. | Mds. s. t. |
| Gujarát Division. | Khárághoda ... | 28,50,286 0 0 | ..... | 1,531 20 | 28,51,817 20 0 | 29,69,923 0 0 | 2,48,047 11 0 | 30,99,864 31 0 | 19,87,937 0 0 |
| | Ahmedabad ... | 35,114 0 0 | ..... | ... | 35,114 0 0 | 35,114 0 0 | 44 0 0 | 35,158 0 0 | *32,772 0 0 |
| | Total ... | 28,85,400 0 0 | ..... | 1,531 20 | 23,86,931 20 0 | 30,05,037 0 0 | 2,48,091 11 0 | 31,35,022 31 0 | 20,20,709 0 0 |
| | *Surat Collectorate.* | | | | | | | | |
| | Dhárasna ... | 3,95,327 0 0 | ..... | ... | 3,95,327 0 0 | 3,85,123 0 0 | 24,218 0 0 | 4,19,545 0 0 | 25,045 0 0 |
| | *Thána Collectorate.* | | | | | | | | |
| Konkan Division. | Maroli ... | 15,309 0 0 | ..... | ... | 15,309 0 0 | 15,309 0 0 | 421 0 0 | 15,730 0 0 | 1,630 0 0 |
| | Bassein ... | 15,28,762 10 0 | ..... | ... | 15,28,762 10 0 | 15,25,255 14 0 | 55,909 17 0 | 15,84,671 27 0 | 1,08,783 30 0 |
| | Rai ... | 12,01,321 10 0 | ..... | ... | 12,01,321 10 0 | 12,30,776 12 0 | 1,01,469 35 0 | 13,02,791 5 0 | 1,00,904 20 0 |
| | Trombay ... | 9,33,714 20 0 | ..... | ... | 9,33,714 20 0 | 9,17,315 12 0 | 56,504 10 0 | 9,90,218 30 0 | 46,108 10 0 |
| | Island of Bombay— Mátunga ... | 9,86,022 30 0 | ..... | 20 20 | 9,86,043 10 0 | 9,46,809 12 0 | 42,468 0 0 | 10,28,511 10 0 | 42,704 30 0 |
| | *Kolába Collectorate.* | | | ... | | | | | |
| | Belápur ... | 7,60,750 0 0 | ..... | 287 0 | 7,61,037 0 0 | 7,50,153 0 0 | 33,692 20 0 | 7,94,729 20 0 | 32,747 30 0 |
| | Uran ... | 6,11,883 30 0 | 3,37,314 0 | 62,216 10 | 10,11,414 0 0 | 6,42,000 10 0 | 53,193 10 0 | 10,64,607 10 0 | 30,976 10 0 |
| | Pen ... | 3,19,817 20 0 | ..... | ... | 3,19,817 20 0 | 3,14,626 12 0 | 35,341 21 40 | 3,55,159 1 40 | 47,586 20 0 |
| | Karanja ... | 3,03,751 0 0 | 3,38,754 0 | ... | 6,42,505 0 0 | 3,43,285 8 0 | 47,054 10 0 | 6,89,559 10 0 | 1,13,539 20 0 |
| | Shewa ... | 16,70,902 10 0 | 83,242 0 | 2,880 0 | 17,57,024 10 0 | 16,81,349 4 0 | 85,584 20 0 | 18,42,608 30 0 | 44,611 20 0 |
| | *Ratnágiri Collectorate.* | | | | | | | | |
| | Shiroda ... | 85,478 0 0 | ..... | 500 0 | 85,978 0 0 | 85,478 0 0 | 9,099 0 0 | 95,077 0 0 | 37,598 0 0 |
| | *Kánara Collectorate.* | | | | | | | | |
| | Sanikatta ... | 1,02,535 0 0 | ..... | 20,008 0 | 1,22,543 0 0 | 1,02,535 0 0 | 8,866 0 0 | 1,31,409 0 0 | 28,507 0 0 |
| | Total ... | 85,20,247 10 0 | 7,59,310 0 | 85,911 30 | 93,65,469 0 0 | 85,54,895 4 0 | 5,29,603 23 40 | 98,95,072 23 40 | 6,35,697 30 0 |
| | Grand Total ... | 1,18,00,974 30 0 | 7,59,310 0 | 87,443 10 | 1,26,47,727 20 0 | 1,19,45,055 4 0 | 8,01,912 34 40 | 1,34,49,640 14 40 | 26,81,451 30 0 |

* This balance was transferred to the Main Stores accounts when the Ahmedabad Depôt was abolished.

W. C. SHEPHERED,
Collector of Salt Revenue.

## APPENDIX D.

*Comparative Statement showing the Quantities of Salt removed for consumption within and without the Presidency from the Sea Salt Works in British Territory, together with the distribution of Issues.*

| | For Export to | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Central Provinces. | | Central India. | | Nizám's Territory. | | Calcutta. | | Madras Presidency. British Malabár. | |
| | 1910-1911. | 1911-1912. | 1910-1911. | 1911-1912. | 1910-1911. | 1911-1912. | 1910-1911. | 1911-1912. | 1910-1911. | 1911-1912. |
| | Mds. | Mds. | Mds. | Mds. | Mds. | Mds. | Mds. | Mds. | Mds. | Mds. |
| Dhárasna ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ..... |
| Maroli ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ..... |
| Bassein, Rai, Mátunga, Trombay, Uran, Shewa, Belápur, Karanja and Pen. | 15,15,658 | 16,28,485 | 15,243 | 27,564 | 13,10,960 | 14,17,531 | 9,43,874 | 8,33,907 | 13,66,936 | 14,54,947 |
| Shiroda ... ... | ... | ... | ... | ... | ... | ... | ... | ... | 14,469 | 16,184 |
| Sánikatta ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ..... |
| Total ... | 15,15,658 | 16,28,485 | 15,242 | 27,564 | 13,10,960 | 14,17,531 | 9,43,874 | 8,33,907 | 13,81,405 | 14,71,131 |

| | For Export to | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Madras Presidency—*continued.* | | | | Foreign Malabár. | | Mysore. | | Within the Presidency. | | Total. | |
| | Rest of the Presidency. | | Total. | | | | | | | | | |
| | 1910-1911. | 1911-1912. | 1910-1911. | 1911-1912. | 1910-1911. | 1911-1912. | 1910-1911. | 1911-1912. | 1910-1911. | 1911-1912. | 1910-1911. | 1911-1912. |
| | Mds. | Mds. | Mds. | Mds. | Mds. | Mds. | Mds. | Mds. | Mds. | Mds. | Mds. | Mds. |
| Dhárasna ... | ... | ... | ... | ... | ... | ... | ... | ... | 3,57,055 | 3,95,327 | 3,57,055 | 3,95,327 |
| Maroli .. | ... | ... | ... | ... | ... | ... | ... | ... | 12,439 | 15,309 | 12,439 | 15,309 |
| Bassein, Rai, Mátunga, Trombay, Uran, Shewa, Belápur, Karanja and Pen. | 3,25,970 | 3,81,757 | 16,92,906 | 18,36,704 | 8,69,408 | 7,59,310 | 4,86,978 | 5,48,820 | 19,59,298 | 20,89,318 | 87,94,324 | 91,41,639 |
| Shiroda ... | ... | ... | 14,469 | 16,184 | ... | ... | ... | ... | 59,254 | 69,794 | 73,723 | 85,978 |
| Sánikatta .. | 120 | 501 | 120 | 501 | ... | ... | 32 | ... | 1,20,620 | 1,22,042 | 1,20,772 | 1,22,543 |
| Total ... | 3,26,090 | 3,82,258 | 17,07,495 | 18,53,389 | 8,69,408 | 7,59,310 | 4,87,010 | 5,48,820 | 25,08,666 | 26,91,790 | 93,58,313 | 97,60,796 |

W. C. SHEPHERD,
Collector of Salt Revenue.

APPENDIX

*Statement showing Quantities of Foreign Salt imported by Sea*

| Description of Salt. | Importations by Sea. | | | | | Place of Export. |
|---|---|---|---|---|---|---|
| | Place of Export. | Place of Import. | Mode of Conveyance. | Quantity imported. | Amount of Import Duty levied. | |
| | | | | Mds. s. t. | Rs. a. p. | |
| Table and Packing Salt. | United Kingdom. | Bombay ... | Steamer ... | 14,307 36 19 | 14,308 6 1 | |
| Do. ... | Holland ... | Do. ... | Do. ... | 118 35 0 | 118 14 0 | |
| Do. ... | United States of America. | Do. ... | Do. ... | 0 39 0 | 0 15 7 | |
| Do. ... | New South Wales. | Do. ... | Do. ... | 21 0 0 | 21 0 0 | |
| Do. ... | Natal ... | Do. ... | Do. ... | 5 22 40 | 5 9 0 | |
| Do. ... | Ceylon ... | Do. ... | Do. ... | 7 26 0 | 7 10 5 | |
| Do. ... | Victoria ... | Do. ... | Do. ... | 4 10 0 | 4 4 0 | |
| Do. ... | France ... | Do. ... | Do. ... | 2 17 18 | 2 7 0 | |
| Common Salt ... | Arabia ... | Do. ... | Do. ... | 55 12 0 | 55 4 10 | |
| Packing Salt ... | Straits Settlements. | Do. .. | Do. ... | 2 22 0 | 2 8 10 | |
| Do. ... | Hongkong... | Do. ... | Do. ... | 1 38 0 | 1 15 0 | |
| Do. ... | Japan ... | Do ... | Do. ... | 0 20 0 | 0 8 0 | |
| Do. ... | Unknown ... | Do. ... | Do. ... | 4 7 40 | 4 3 0 | |
| Black Salt ... | Káthiáwár ... | Do. ... | Country Craft . | 2,139 12 0 | 2,139 4 9 | |
| Common Salt ... | Bassorah ... | Kánara District. | Do. ... | 2 7 0 | 2 3 2 | |
| Goa Salt ... | Goa ... | Bombay ... | Steamer ... | 2 0 0 | 2 0 0 | |
| Do. ... | Do. ... | Kánara District. | Country Craft . | 0 3 0 | 0 1 2 | |
| | | | Total ... | 16,676 27 37 | 16,677 2 10 | ..... |
| Káthiáwár Salt ... | ..... | ..... | ..... | ..... | ..... | Gogha ... |
| Goa Salt ... | ..... | ..... | ..... | ..... | ..... | Kárwár ... |
| Do. ... | ..... | ..... | ..... | ..... | ..... | Diggi ... |
| Do. ... | ..... | ..... | ..... | ..... | ..... | Bánda ... |
| Do. ... | ..... | ..... | ..... | ..... | ..... | Talevádi ... |
| Do. ... | ..... | ..... | ..... | ..... | ..... | Castle Rock ... |
| Do. ... | ..... | ..... | ..... | ..... | ..... | ..... |
| Do. ... | ..... | ..... | ..... | ..... | ..... | ..... |

E.

*and by Land into the Bombay Presidency during the year 1911-1912.*

| Importations by Land. | | | | | Total of Imports by Sea and Land. | |
|---|---|---|---|---|---|---|
| Place of Import. | By what Route. | Mode of Conveyance. | Quantity imported. | Amount of Import Duty levied. | Quantity imported | Amount of Import Duty levied. |
| | | | Mds. s. t. | Rs. a. p. | Mds. s. t. | Rs a. p. |
| ..... | ..... | ..... | ..... | ..... | 16,676 27 37 | 16,677 2 10 |
| Ahmedabad District. | Bhávnagar and Gogha. | Cart-loads ... | 26 13 60 | 26 5 6 | | |
| Bombay Presidency. | Goa Frontier. | Head and bullock loads. | 2,987 15 40 | 2,987 3 11 | | |
| Do. ... | Do. ... | Do. ... | 1,793 21 40 | 1,793 5 3 | | |
| Do. ... | Do. ... | Do. ... | 6,082 30 0 | 6,082 9 11 | | |
| Do. ... | Do. ... | Do. ... | 319 22 40 | 319 9 0 | | |
| Do. ... | Do. ... | Rail ... | 2,42,039 1 40 | | | |
| Madras Presidency. | Do. ... | Do. ... | 20,698 7 0 | 3,34,157 11 0 | | |
| Mysore ... | Do. ... | Do. ... | 71,420 27 0 | | | |
| | | Total ... | 3,45,367 18 60 | 3,45,366 12 7 | 3,45,367 18 60 | 3,45,366 12 7 |
| | | Grand Total ... | ..... | ..... | 3,62,044 6 17 | 3,62,043 15 5 |

W. C. SHEPHERD,
Collector of Salt Revenue.

## APPENDIX F.

*Statement showing the quantity of each description of Salt imported and delivered from Salt Works in the Bombay Presidency during the years 1910-1911 and 1911-1912.*

| Description of Salt. | 1910-1911. | | 1911-1912. | | Remarks. |
|---|---|---|---|---|---|
| | Quantity. | Amount realised. | Quantity. | Amount realised. | |
| | Mds. s. t. | Rs. a. p. | Mds. s. t. | Rs. a. p. | |
| Bárágrá Salt ... | 27,56,203 20 0 | 26,85,525 0 0 | 28,86,931 20 0 | 30,05,037 0 0 | |
| Sea Salt ... | 97,17,731 2 30 | 86,92,206 10 3 | 1,01,06,139 8 0 | 92,85,360 12 3 | |
| Sindha Salt ... | 93 18 40 | 93 7 5 | ..... | ..... | |
| Table Salt, Packing and Common Salt. | 15,064 10 47 | 15,064 6 10 | 14,535 12 37 | 14,535 12 11 | |
| Bhávnagar Black Salt (Sanchal). | 2,857 35 60 | 2,857 14 5 | 2,165 25 60 | 2,165 10 3 | |
| Total ... | 1,24,91,950 7 17 | 1,13,95,747 6 11 | 1,30,09,771 26 17 | 1,23,07,099 3 5 | |

## APPENDIX G.

*Details of Issues of Salt from different sources of supply during the years 1910-11 and 1911-12.*

| | Full Duty. | | Nominal Duty. | | Free. | | Total. | |
|---|---|---|---|---|---|---|---|---|
| | 1910-1911. | 1911-1912. | 1910-1911. | 1911-1912. | 1910-1911. | 1911-1912. | 1910-1911. | 1911-1912. |
| | Mds. s. | Mds. s. | Mds. | Mds. | Mds. s. | Mds. s. | Mds. s. | Mds. s. |
| Barágra Salt ... | 27,54,672 0 | 28,85,460 0 | ... | ... | 1,531 20 | 1,531 20 | 27,56,203 20 | 28,86,931 20 |
| Sea Salt ... | 83,72,354 30 | 89,15,574 10 | 8,69,408 | 7,59,310 | 1,16,550 19 | 85,911 30 | 93,58,313 9 | 97,60,796 0 |
| Imported Salt ... | 3,77,433 18 | 3,62,044 6 | ... | ... | ... | ... | 3,77,433 18 | 3,62,044 6 |
| Total ... | 1,15,04,460 8 | 1,21,63,018 16 | 8,69,408 | 7,59,310 | 1,18,081 39 | 87,443 10 | 1,24,91,950 7 | 1,30,09,771 26 |

W. C. SHEPHERD,
Collector of Salt Revenue.

## APPENDIX H.

*Statement showing the average market prices of Salt in each District of the Bombay Presidency during the financial years 1908-09, 1909-10, 1910-11 and 1911-12.*

| District. | 1908-09. Duty Re. 1. | 1909-10. Duty Re. 1. | 1910-11. Duty Re. 1. | 1911-12. Duty Re. 1. |
|---|---|---|---|---|
| | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. |
| Bombay ... ... ... | 2 6 1 | 2 7 0 | 2 5 1 | 2 2 0 |
| Ahmedabad ... ... ... | 1 8 2 | 1 8 2 | 1 8 2 | 1 8 2 |
| Kaira ... ... ... | 1 8 2 | 1 8 2 | 1 8 2 | 1 8 2 |
| Panch Mahals ... ... ... | 1 9 ½ | 1 9 7 | 1 9 7 | 1 9 7 |
| Broach ... ... ... | 1 8 7 | 1 9 10 | 1 10 0 | 1 10 0 |
| Surat ... ... ... | 1 7 5 | 1 8 2 | 1 8 8 | 1 8 0 |
| Thána ... ... ... | 1 10 2 | 1 10 11 | 1 11 8 | 1 11 8 |
| Kolába ... ... ... | 1 13 7 | 1 12 7 | 2 0 3 | 1 12 0 |
| Ratnágiri ... ... ... | 1 13 3 | 1 12 6 | 2 1 1 | 1 11 4 |
| Kánara ... ... ... | 2 2 4 | 2 1 8 | 2 0 10 | 2 0 5 |
| Násik ... ... ... | 1 13 1 | 1 11 0 | 1 12 5 | 1 12 10 |
| Khándesh, West... ... ... | 2 0 7 | 1 15 2 | 1 15 6 | 2 3 8 |
| Khándesh, East ... ... ... | 2 5 4 | 2 6 3 | 2 5 6 | 2 5 6 |
| Ahmednagar ... ... ... | 1 13 0 | 2 4 9 | 2 5 6 | 2 6 10 |
| Sholápur ... ... ... | 2 3 4 | 2 2 4 | 2 2 0 | 2 2 8 |
| Poona ... ... ... | 1 11 9 | 1 12 7 | 2 2 11 | 2 2 10 |
| Sátára ... ... ... | 2 2 1 | 2 0 3 | 2 0 0 | 2 1 6 |
| Belgaum ... ... ... | 2 1 1 | 1 15 0 | 1 14 10 | 1 15 10 |
| Dhárwár ... ... ... | 1 13 1 | 1 14 4 | 1 14 3 | 1 15 1 |
| Bijápur ... ... ... | 2 0 3 | 1 14 0 | 1 15 3 | 2 0 6 |

W. C. SHEPHERD,
Collector of Salt Revenue.

## APPENDIX I.

*Statement showing Details of Receipts and Expenditure of the Salt Department in all its Branches for the year 1911-1912, contrasted with those of the year 1910-1911.*

### Receipts.

| Items. | 1911-1912. | 1910-1911. |
|---|---|---|
| SALT REVENUE. | Rs. a. p. | Rs. a. p. |
| IMPERIAL. | | |
| Customs Duty on Salt— | | |
| Import Duty by Sea ... ... ... ... | 16,677 2 10 | 17,996 11 2 |
| Do. by Land ... ... ... ... | 3,45,366 12 7 | 3,59,437 11 3 |
| Proceeds of Sale of Government Salt— | | |
| Bárágrá Salt ... ... ... ... ... | 5,88,652 9 7 | 5,37,819 1 1 |
| Proprietary right of Government in Salt Works— | | |
| Ground-rent at maundage rate ... ... ... | 1,37,424 13 0 | 1,32,338 0 7 |
| Ground-rent (Bulsár Salt) ... ... ... | 18,053 6 11 | 17,113 7 0 |
| Do. (Konkan Salt Works credited to Land Revenue) ... ... ... ... | 249 3 5 | 410 15 5 |
| Farms of Government Salt Works ... ... | 45,837 0 0 | 46,726 0 0 |
| Other Salt (cost price on salt supplied to fish-curers) ... ... ... ... ... | 32,575 9 0 | 31,149 2 0 |
| Excise Duty on Government Salt ... ... ... | ..... | ..... |
| Do. on Permits issued ... ... ... | 1,19,33,069 10 0 | 1,10,04,640 12 0 |
| Do. at nominal rates ... ... ... | 11,985 10 0 | 13,672 4 6 |
| Single and double duty (on excesses discovered on examination and by weighment at place of Import) ... ... ... ... ... | 4,714 7 4 | 3,416 9 7 |
| Fines and Forfeitures ... ... ... ... | 1,049 15 8 | 1,168 12 8 |
| Miscellaneous— | | |
| Overtime Work Fees ... ... ... ... | 16,908 12 0 | 18,551 12 0 |
| Contribution from Fort Funds towards cost of Coast-guard Establishment ... ... ... | 10,000 0 0 | 10,000 0 0 |
| Cost of Establishment recovered from Salt-farmers ... ... ... ... ... | 2,663 8 5 | 2,557 11 3 |
| Recovery of Salt Agents' Bagging and Sewing charges ... ... ... ... ... | 1,28,595 0 1 | 81,119 2 3 |
| Recovery of clothing charges ... ... ... | 8,955 11 2 | 8,939 6 8 |
| Other Items ... ... ... ... ... | 12,654 13 11 | 10,512 4 5 |
| Total, Imperial ... | 1,33,15,434 1 11 | 1,22,97,569 11 10 |
| PROVINCIAL. | | |
| Sale-proceeds of forms, etc. (credited to XXIII —Stationery and Printing) ... ... | 266 7 9 | 301 4 1 |
| Grand Total, Salt Revenue ... | 1,33,15,700 9 8 | 1,22,97,870 15 11 |

APPENDIX I—*continued.*

**Expenditure.**

| Items. | 1911-1912. Rs. a. p. | 1910-1911. Rs. a. p. |
|---|---|---|
| **SALT, IMPERIAL.** | | |
| Superior Supervising Establishment— | | |
| Pay, including Exchange Compensation ... | 1,34,231 12 8 | 1,32,694 1 8 |
| Travelling Allowance ... ... ... ... | 15,733 5 8 | 16,076 15 9 |
| Tentage ... ... ... ... | 1,846 8 5 | 1,962 12 1 |
| Subordinate Establishment— | | |
| Bonus Allowance ... ... ... ... | 34,728 14 11 | ..... |
| Pay, including Exchange Compensation Allowance ... ... ... ... | 10,75,034 3 1 | 10,50,067 2 4 |
| Plague Allowance ... ... ... ... | 1,233 14 4 | 1,979 9 9 |
| Travelling Allowance ... ... ... ... | 58,014 7 1 | 56,212 2 10 |
| House Rent Allowance ... ... ... ... | 2,770 15 8 | 2,193 5 3 |
| Horse Allowances ... ... ... ... | 6,652 5 6 | 7,419 5 7 |
| Grain Compensation Allowance ... ... | 34,760 9 11 | 6 11 5 |
| Local Allowance ... ... ... ... | 10,420 5 9 | 9,625 6 4 |
| Contingencies— | | |
| Epidemic Charges ... ... ... ... | 140 14 3 | 35 3 0 |
| Service Stamps and Bearing Postage ... ... | 10,684 2 6 | 10,356 2 0 |
| Telegram Charges ... ... ... ... | | |
| Law Charges ... ... ... ... | ..... | 1,175 0 0 |
| Purchase of Books ... ... ... ... | 272 7 0 | 35 0 0 |
| Do. of Land and Compensation for Land | 810 8 0 | 44,945 13 0 |
| Do. of Tents ... ... ... ... | 382 1 0 | ..... |
| Do. of Boats ... ... ... ... | 1,930 0 0 | 33,652 0 0 |
| Rents ... ... ... ... | 10,027 0 9 | 10,214 7 4 |
| Rates and Taxes ... ... ... ... | 2,443 12 6 | 1,482 10 7 |
| Prizes for best Salt manufactured at Khárágoda ... ... ... ... | 600 0 0 | 600 0 0 |
| Clothing to Lascars ... ... ... ... | 1,065 0 0 | 1,549 0 0 |
| Boat Stores and Repairs ... ... ... ... | 34,753 14 11 | 35,484 2 3 |
| Rewards in Salt and Customs cases ... ... | 3,880 6 10 | 1,775 1 7 |
| Petty construction ... ... ... ... | 62,152 10 6 | 75,516 12 11 |
| Peons' clothing (Táluka Offices) ... ... | 63,184 12 9 | 35,451 11 10 |
| Arms and Accoutrements ... ... ... | 313 11 1 | 1,864 15 6 |
| Boat Allowance ... ... ... ... | 16,834 6 1 | 16,896 8 11 |
| Overtime Work Fees ... ... ... ... | 18,258 6 3 | 18,221 15 2 |
| Salt Purchase and Freight on account of Barágra Salt ... ... | 4,52,289 8 10 | 4,50,876 8 6 |
| Do. of removal of Salt to Fish-curing Yards ... ... | 20,790 4 9 | 22,761 1 0 |
| Cost of laying rails on the Udu salt Works ... | 59,670 12 0 | ..... |
| Khárágoda Dispensary Charges ... ... | 152 3 4 | 58 0 6 |
| Commission on Sale of Barágra Salt ... ... | 15 10 0 | 15 10 0 |
| Salt Agents' Bagging and Sewing Charges ... | 1,06,117 0 1 | 72,486 3 3 |
| Scales and Weights ... ... ... ... | 1,661 14 7 | 3,942 2 0 |
| Mapping charges ... ... ... ... | 7 3 6 | 12 3 1 |
| Supply of Medicines ... ... ... ... | 1,300 5 8 | 497 10 9 |
| Carriage of Tents and Records ... ... | 3,103 0 3 | 2,914 12 6 |
| Supply of Water ... ... ... ... | 8,335 12 9 | 5,913 9 6 |
| Peons' Uniforms and Belts (Huzúr Offices) ... | 530 2 7 | 208 7 0 |
| Petty Repairs ... ... ... ... | 12,959 1 10 | 12,193 8 5 |
| Petty Supply ... ... ... ... | 6,344 0 1 | 5,940 8 8 |
| Purchase of Carpets ... ... ... ... | 791 15 0 | 310 5 6 |
| Purchase of furniture ... ... ... ... | 1,994 0 0 | 1,464 10 6 |
| Purchase of Lead buttons ... ... ... | 1,223 9 3 | 3,000 4 0 |
| Remittance of Treasure ... ... ... | 332 10 9 | 327 14 0 |
| Conveyance of Confiscated Salt, etc. ... ... | 12 0 9 | 6 15 0 |
| Monsoon Weather Fences ... ... ... | 10,316 9 3 | 10,021 1 9 |

## APPENDIX I—*concluded.*

### Expenditure—*continued.*

| Items. | 1911-1912. | 1910-1911. |
|---|---|---|
| | Rs. a. p. | Rs. a. p. |
| SALT, IMPERIAL—*continued.* | | |
| Contingencies—*continued.* | | |
| Gam Kharach Allowances ... ... ... | 1,096 13 0 | 959 14 11 |
| Destruction of Salt ... ... ... | 8 4 0 | ..... |
| Miscellaneous ... ... ... | 624 14 3 | 507 14 2 |
| Advertisement charges ... ... ... | 325 15 0 | 190 6 8 |
| Total, Salt ... | 22,93,165 4 11 | 21,62,103 12 9 |
| Deduct amount debitable to "4—Opium" as per Government Resolution, Revenue Department, No. 6639, dated 17th August 1905 ... ... | 440 9 11 | 798 5 2 |
| | 22,92,724 11 0 | 21,61,305 7 7 |
| Deduct amount not subject to division— | | |
| Expenditure of the Chief Account Office ... | 58,189 6 11 | 57,388 9 4 |
| Salt Purchase and Freight ... ... ... | 4,73,079 13 7 | 4,73,637 9 6 |
| Net amount ... ... ... | 17,61,455 6 6 | 16,30,279 4 9 |
| Deduct one-tenth debitable to Customs ... ... | 1,76,145 8 8 | 1,63,027 14 10 |
| Net nine-tenths debitable to Salt ... ... | 15,85,309 13 10 | 14,67,251 5 11 |
| Net debitable to Salt ... ... ... | 21,16,579 2 4 | 19,98,277 8 9 |
| Stationery and Printing ... ... ... | 9,727 2 2 | 9,850 0 9 |
| Excise duty on Salt refunded ... ... ... | 47,988 8 0 | 53,376 8 1 |
| GRAND TOTAL, SALT EXPENDITURE ... | 21,74,294 12 6 | 20,61,504 1 7 |

## APPENDIX J.

*Statement showing Transactions, Credit and Cash, during the past three years.*

| | 1909-1910. | | 1910-1911. | | 1911-1912. | |
|---|---|---|---|---|---|---|
| | Quantity. | Duty realizations. | Quantity. | Duty realizations. | Quantity. | Duty realizations. |
| | Mds. s. t. | Rs. a. p. | Mds. s. t. | Rs. a. p. | Mds. s. t. | Rs. a. p. |
| 1. Quantity issued and duty recovered in cash during the year ... ... ... | 99,62,970 0 0 | 99,62,970 0 0 | 98,30,869 15 0 | 98,30,839 6 0 | 1,07,12,547 30 0 | 1,07,12,547 12 0 |
| 2. Quantity issued on credit bonds during the year, but the duty on which remained to be recovered in the following year ... | 7,56,677 35 0 | ..... | 6,83,259 5 0 | ..... | 6,71,958 0 0 | ..... |
| 3. Quantity remaining unissued at the end of the preceding year and issued in the year, duty on which was realized and accounted for in that year ... ... | 3,67,417 5 0 | ..... | 6,12,898 10 0 | ..... | 4,16,468 20 0 | ..... |
| 4. Duty on quantity issued on credit bonds in the preceding year recovered in the year ... ... ... ... | ..... | 6,90,111 14 0 | ..... | 7,56,677 14 0 | ..... | 6,83,259 2 0 |
| 5. Duty realized in the year, but quantity not issued until after expiry of the year ... ... ... ... | ..... | 6,10,093 14 0 | ..... | 4,12,736 4 0 | ..... | 5,31,321 0 0 |
| 6. Duty realized for salt remaining unissued on credit bonds, duty having been realized in the year before issue ... ... ... | ..... | 3,260 4 0 | ..... | 4,357 4 0 | ..... | 5,941 12 0 |
| Total ... | 1,10,87,065 0 0 | 1,12,66,436 0 0 | 1,11,27,026 30 0 | 1,10,04,640 12 0 | 1,18,00,974 10 0 | 1,19,33,069 10 0 |

W. C. SHEPHERD,
Collector of Salt Revenue.

# APPENDIX K.

*Statement showing the operations of the Fish-curing Yards in the Bombay Presidency for the year 1911-1912.*

| No. | Name of Yard. | Year. | Quantity of Fish brought to be cured. | Quantity of Salt issued. | Quantity of Fish removed. | Percentage of Fish to each maund of Salt. | Expenditure including cost of construction, removal, &c., of Yards. | Receipts. Amount realized by sale of Salt. | Miscellaneous receipts. | Stock of Salt at the close of the year. | Value of Salt in Stock at the close of the year at cost price. | Total. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | *Ratnágiri Range.* | | Mds. s. | Mds. s. | Mds. s. | | Rs. a. p. | Rs. a. p. | Rs. a. p. | Mds. s. | Rs. a. p. | Rs. a. p. |
| 1 | Boria | 1911-12 | 5,388 0 | 1,808 20 | 4,039 0 | 2·97 | 1,332 0 9 | 791 3 6 | 1 2 0 | 2,098 11½ | 918 0 0 | 1,710 5 6 |
| | | 1910-11 | 3,035 0 | 1,011 0 | 2,306 10 | 3· | 809 10 1 | 442 6 0 | ..... | 1,035 20½ | 453 0 7 | 895 6 7 |
| 2 | Jaigad | 1911-12 | 12,013 20 | 4,004 20 | 9,010 5 | 2·27 | 2,568 12 0 | 1,751 15 6 | ..... | 3,523 35 | 954 6 1 | 2,706 5 7 |
| | | 1910-11 | 10,036 20 | 3,345 20 | 7,527 5 | 3· | 1,923 15 1 | 1,523 12 0 | ..... | 1,991 23 | 505 11 5 | 2,032 7 5 |
| 3 | Waroda | 1911-12 | 1,588 20 | 529 20 | 1,191 15 | 3· | 543 11 8 | 231 10 6 | 0 14 0 | 881 20 | 251 5 11 | 483 14 5 |
| | | 1910-11 | 793 0 | 264 0 | 595 35 | 3· | 435 5 8 | 115 12 6 | 0 13 0 | 368 20 | 230 11 2 | 347 4 8 |
| 4 | Kalbadevi | 1911-12 | 4,261 10 | 1,421 0 | 3,192 25 | 2·99 | 1,473 14 6 | 621 11 0 | 0 7 0 | 1,685 3 | 438 13 2 | 1,060 15 2 |
| | | 1910-11 | 3,936 25 | 1,310 0 | 2,949 0 | 3·05 | 936 15 5 | 576 8 6 | 0 5 0 | 491 0 | 122 12 0 | 699 9 6 |
| 5 | Ratnágiri | 1911-12 | 36,465 0 | 12,317 0 | 27,475 30 | 3· | 4,899 7 2 | 5,388 11 0 | 1 12 0 | 3,783 30 | 1,012 8 2 | 6,402 15 2 |
| | | 1910-11 | 32,178 5 | 10,454 20 | 24,165 34 | 3· | 4,240 13 0 | 4,727 10 6 | 3 12 0 | 2,466 21 | 629 7 7 | 5,360 14 1 |
| 6 | Purnagad | 1911-12 | 2,661 0 | 887 0 | 1,995 30 | 3· | 733 13 0 | 388 1 0 | 0 12 0 | 872 23 | 231 10 2 | 620 7 2 |
| | | 1910-11 | 3,542 0 | 1,174 0 | 2,625 30 | 3· | 662 12 1 | 513 10 0 | 1 12 0 | 650 18 | 159 3 7 | 674 9 7 |
| 7 | Jaitápur | 1911-12 | 10,281 0 | 3,427 0 | 7,585 35 | 3· | 3,702 2 6 | 1,499 5 0 | 3 4 0 | 2,159 0 | 519 8 2 | 2,022 1 2 |
| | | 1910-11 | 13,035 0 | 4,345 0 | 9,953 30 | 3· | 2,254 8 11 | 2,268 1 0 | 1 13 0 | 2,775 38 | 654 11 6 | 2,924 9 6 |
| 8 | Vizíádurg | 1911-12 | 7,975 20 | 2,673 0 | 5,882 35 | 2·98 | 1,656 5 1 | 1,169 7 11 | 1 1 6 | 1,927 12 | 463 12 1 | 1,634 5 0 |
| | | 1910-11 | 10,047 0 | 3,349 0 | 7,534 15 | 3· | 2,111 5 0 | 1,492 10 6 | 1 12 6 | 2,023 22 | 687 1 3 | 2,181 8 3 |
| 9 | Mumbri | 1911-12 | 3,646 20 | 1,215 20 | 2,734 35 | 3· | 1,755 3 0 | 531 12 6 | ..... | 946 10 | 413 15 9 | 945 12 3 |
| | | 1910-11 | 2,787 0 | 929 0 | 2,090 10 | 3· | 924 13 10 | 419 8 6 | ..... | 1,201 18 | 525 10 2 | 945 2 8 |
| 10 | Mitbaon | 1911-12 | 2,853 0 | 951 0 | 2,139 25 | 3· | 1,412 15 0 | 416 1 0 | ..... | 1,562 22½ | 663 10 0 | 1,079 11 0 |
| | | 1910-11 | 2,280 0 | 760 0 | 1,613 25 | 3· | 928 14 11 | 333 8 6 | ..... | 852 32 | 373 1 7 | 711 10 1 |
| 11 | Sarjekot | 1911-12 | 5,247 0 | 1,759 0 | 4,075 35 | 2·99 | 1,265 4 0 | 769 9 0 | ..... | 904 7 | 394 9 3 | 1,165 2 3 |
| | | 1910-11 | 3,574 20 | 1,191 20 | 2,680 35 | 3· | 735 10 10 | 526 5 0 | ..... | 654 33 | 286 7 9 | 812 12 9 |
| 12 | Málwan | 1911-12 | 16,615 20 | 4,921 0 | 12,444 30 | 3·38 | 3,598 10 11 | 2,152 15 0 | ..... | 3,652 17 | 1,597 15 0 | 3,750 14 0 |
| | | 1910-11 | 23,974 20 | 7,009 0 | 17,980 35 | 3· | 3,933 1 2 | 3,293 7 0 | ..... | 1,780 10 | 778 13 9 | 4,072 4 9 |
| 13 | Devbág | 1911-12 | 14,796 20 | 4,614 0 | 11,171 0 | 3·21 | 3,285 14 1 | 2,018 10 0 | ..... | 2,411 30 | 1,055 2 3 | 3,073 12 3 |
| | | 1910-11 | 12,735 0 | 4,245 0 | 9,481 20 | 3· | 2,215 6 2 | 1,919 3 0 | ..... | 1,392 25 | 609 4 5 | 2,528 7 5 |
| 14 | Achra | 1911-12 | 2,847 0 | 904 20 | 2,132 10 | 2·15 | 1,324 10 5 | 395 11 6 | ..... | 1,545 22 | 676 2 10 | 1,071 14 4 |
| | | 1910-11 | 1,615 20 | 538 20 | 1,213 35 | 3· | 730 11 6 | 243 9 6 | ..... | 1,479 24½ | 647 5 2 | 890 14 8 |
| 15 | Kochra | 1911-12 | 3,073 20 | 1,020 0 | 2,461 20 | 3· | 703 7 6 | 446 4 0 | ..... | 625 11 | 146 8 0 | 592 12 9 |
| | | 1910-11 | 2,770 0 | 865 20 | 2,250 0 | 3·2 | 597 14 8 | 392 8 6 | ..... | 479 5 | 112 4 8 | 504 13 2 |
| 16 | Vengurla | 1911-12 | 9,561 5 | 3,122 5 | 7,347 30 | 3·06 | 2,597 7 8 | 1,365 14 0 | ..... | 3,730 27 | 838 7 0 | 2,254 5 0 |
| | | 1910-11 | 7,147 20 | 2,296 20 | 5,489 34 | 3·11 | 2,405 8 10 | 1,028 14 6 | ..... | 5,501 38 | 1,237 2 11 | 2,316 1 5 |
| 17 | Shiroda | 1911-12 | 4,215 20 | 1,402 0 | 3,148 0 | 3· | 818 8 0 | 613 6 0 | ..... | 1,119 26 | 289 3 5 | 902 9 5 |
| | | 1910-11 | 759 0 | 253 0 | 570 0 | 3· | 645 11 5 | 110 11 0 | ..... | 1,057 38 | 247 15 4 | 358 10 4 |
| | Total of the Ratnágiri Range. | 1911-12 | 1,43,489 15 | 46,976 20 | 1,08,019 0 | 3·05 | 34,027 3 3 | 20,552 4 5 | 9 4 0 | 33,444 37½ | 10,936 10 0 | 31,493 2 5 |
| | | 1910-11 | 1,34,226 10 | 43,531 5 | 1,01,028 33 | 3·09 | 21,791 8 4 | 19,936 2 6 | 10 3 6 | 27,593 25½ | 8,310 12 10 | 28,257 2 10 |
| | *Kánara Range.* | | | | | | | | | | | |
| 18 | Majali | 1911-12 | 7,109 21 | 2,054 20 | 5,532 23 | 3·5 | 901 0 6 | 898 13 6 | 15 12 0 | 1,147 12 | 234 13 5 | 1,149 6 11 |
| | | 1910-11 | 4,232 26 | 940 0 | 3,411 9 | 4·5 | 501 1 4 | 413 7 0 | 6 0 0 | 837 12 | 170 5 1 | 589 12 1 |
| 19 | Baitkhol | 1911-12 | 9,145 5 | 2,861 0 | 7,086 11 | 3·2 | 1,389 1 0 | 1,251 11 0 | 2 4 0 | 2,040 37 | 407 1 11 | 1,661 0 11 |
| | | 1910-11 | 6,134 3 | 1,961 20 | 4,991 15 | 3·12 | 1,077 5 6 | 859 3 6 | 16 8 0 | 2,610 26 | 520 12 5 | 1,396 7 11 |
| 20 | Bingi | 1911-12 | 1,435 0 | 427 20 | 1,086 20 | 3·4 | 225 6 4 | 187 0 6 | ..... | 610 38 | 122 15 3 | 309 15 9 |
| | | 1910-11 | 3,301 20 | 990 0 | 2,319 30 | 3·3 | 331 9 0 | 433 13 0 | ..... | 494 2 | 98 6 4 | 527 3 4 |
| 21 | Chendia | 1911-12 | 3,489 6 | 1,050 0 | 2,646 8 | 3·3 | 552 6 0 | 459 6 0 | ..... | 1,178 13 | 239 1 11 | 697 7 11 |
| | | 1910-11 | 3,787 5 | 1,160 0 | 2,879 13 | 3·2 | 771 11 6 | 507 11 0 | 0 8 0 | 1,639 0 | 331 3 5 | 839 6 5 |
| 22 | Kodar | 1911-12 | 19,577 30 | 6,514 20 | 13,391 30 | 3·01 | 1,975 9 1 | 2,850 1 6 | 0 12 0 | 1,135 19 | 232 1 11 | 3,082 15 5 |
| | | 1910-11 | 15,979 30 | 5,317 20 | 12,026 30 | 3· | 1,355 14 8 | 2,326 8 0 | 12 0 0 | 1,716 32 | 350 15 4 | 2,689 7 4 |
| 23 | Harwada | 1911-12 | 15,020 20 | 3,548 0 | 11,185 30 | 4·2 | 1,085 11 6 | 1,552 4 0 | ..... | 853 22 | 167 8 2 | 1,719 12 2 |
| | | 1910-11 | 10,198 0 | 2,882 0 | 7,619 10 | 3·6 | 800 2 0 | 1,261 2 0 | 13 14 0 | 1,683 30 | 331 7 9 | 1,606 7 9 |
| 24 | Koni | 1911-12 | 7,296 10 | 1,593 20 | 5,848 15 | 4·6 | 1,054 14 6 | 697 2 6 | ..... | 336 20 | 147 3 6 | 844 6 0 |
| | | 1910-11 | 7,581 0 | 1,694 0 | 6,098 0 | 4·5 | 761 6 6 | 745 9 0 | ..... | 1,244 0 | 544 4 0 | 1,289 13 0 |
| 25 | Gangawally | 1911-12 | 5,949 0 | 1,969 0 | 4,608 20 | 3·02 | 2,036 12 7 | 861 7 0 | ..... | 3,330 18 | 1,688 15 2 | 2,550 6 2 |
| | | 1910-11 | 9,257 0 | 1,942 0 | 7,804 10 | 4·7 | 2,221 5 11 | 876 7 6 | ..... | 3,172 3 | 1,387 12 6 | 2,264 4 0 |
| 26 | Tadri | 1911-12 | 5,430 0 | 918 0 | 4,498 0 | 5·9 | 561 7 1 | 401 10 0 | ..... | 8 12 | 3 10 1 | 405 4 1 |
| | | 1910-11 | 3,787 0 | 669 0 | 3,117 20 | 5·6 | 355 11 4 | 297 5 6 | ..... | 56 38 | 24 14 8 | 322 4 2 |
| 27 | Kumta | 1911-12 | 4,635 0 | 781 0 | 3,872 28 | 6· | 923 15 4 | 341 11 0 | ..... | 1,176 13¾ | 257 6 0 | 599 1 0 |
| | | 1910-11 | 7,815 35 | 1,347 0 | 6,370 10 | 5·8 | 1,044 1 9 | 597 1 0 | ..... | 1,964 29¾ | 501 15 9 | 1,099 0 9 |
| 28 | Kaserkode | 1911-12 | 12,280 0 | 2,576 0 | 9,418 0 | 4·8 | 3,244 0 10 | 1,127 0 0 | 73 2 0 | 3,441 29 | 753 0 11 | 1,953 2 11 |
| | | 1910-11 | 11,054 0 | 3,064 0 | 8,279 0 | 3·6 | 3,069 0 11 | 1,405 5 6 | ..... | 6,006 19 | 1,578 9 3 | 2,983 14 9 |
| 29 | Manki | 1911-12 | 4,727 20 | 935 0 | 3,787 0 | 5·1 | 501 8 6 | 409 1 0 | ..... | 1,543 19 | 337 9 0 | 746 10 0 |
| | | 1910-11 | 7,534 0 | 1,478 20 | 6,044 32 | 5·07 | 1,196 3 11 | 676 4 0 | ..... | 1,486 9 | 394 12 6 | 1,071 0 6 |
| 30 | Murdeshwar | 1911-12 | 2,713 20 | 776 20 | 2,034 35 | 3·5 | 284 2 4 | 339 11 6 | ..... | 193 26 | 42 5 0 | 382 0 6 |
| | | 1910-11 | 2,703 0 | 675 20 | 2,030 0 | 4· | 349 13 7 | 295 11 0 | ..... | 734 23 | 156 13 6 | 452 8 6 |
| 31 | Bhatkal | 1911-12 | 6,014 0 | 1,473 0 | 4,619 20 | 4·1 | 496 14 4 | 644 7 0 | ..... | 913 4 | 199 12 0 | 844 3 0 |
| | | 1910-11 | 8,694 20 | 1,116 0 | 2,879 10 | 3·3 | 716 11 0 | 512 7 6 | ..... | 1,233 0 | 334 1 10 | 846 9 4 |
| | Total of the Kánara Range. | 1911-12 | 1,04,842 12 | 27,477 20 | 79,045 35 | 3·8 | 15,211 13 11 | 12,021 6 6 | 91 14 0 | 18,410 3 | 4,832 8 3 | 16,945 12 9 |
| | | 1910-11 | 97,059 19 | 25,237 0 | 75,870 29 | 3·8 | 14,552 2 11 | 11,207 15 6 | 48 14 0 | 24,389 24 | 6,721 6 4 | 17,978 3 10 |
| | Grand Total | 1911-12 | 2,48,331 27 | 74,454 0 | 1,87,064 35 | 3·3 | 49,239 1 2 | 32,573 10 11 | 101 2 0 | 51,885 ¼ | 15,769 2 3 | 48,443 15 2 |
| | | 1910-11 | 2,31,285 29 | 68,768 5 | 1,76,899 22 | 3·44 | 36,343 6 3 | 31,144 2 0 | 59 1 6 | 52,493 9½ | 15,032 3 2 | 46,235 6 8 |

| | | Rs. a. p. |
|---|---|---|
| Expenditure | ... | 49,239 1 2 |
| Receipts | ... | 48,443 15 2 |
| Loss | ... | 795 2 0 |

W. C. SHEPHERD,
Collector of Salt Revenue.

# APPENDIX L.

*Statement showing Details of Cases of Salt smuggling disposed of by the Salt Department during the year 1911-1912.*

SALT.

| Divisions. | Nature of Offence. | | | | | | | | | | Mode of Smuggling. | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Theft from Salt-works. | | Smuggling foreign Salt across Frontier. | | Clandestine removal of Natural Salt. | | Removals from Salt-works in excess of quantities specified in Permits. | | Miscellaneous. | | Total. | | By Head-loads. | | On Animals. | | In Carts. | | By Boats. | |
| | No. | Quantity. | No. | Quantity. | No. | Quantity. | No. | Quantity. | No. | Quantity. | No. | Quantity. | No. | Quantity. | No. | Quantity. | No. | Quantity. | No. | Quantity. |
| | | Mds. s. t. | | Mds. s. t. | | Mds. s. t. | | Mds. s. t. | | Mds. s. t. | | Mds. s. t. | | Mds. s. t. | | Mds. s. t. | | Mds. s. t. | | Mds. s. t. |
| Northern Division. | 1 | 0 1 17 | ... | ..... | 6 | 1 11 67½ | ... | ... | ... | ..... | 7 | 1 13 4½ | 2 | 0 4 40 | ... | ... | 2 | 0 11 0 | ... | ... |
| Daman Frontier ... | ... | ... | 2 | 13 5 40 | ... | ... | ... | ... | 1 | 0 12 0 | 3 | 13 17 40 | 2 | 13 5 40 | ... | ... | ... | ... | ... | ... |
| Total, N. D and Daman ... | 1 | 0 1 17 | 2 | 13 5 40 | 6 | 1 11 67½ | ... | ... | 1 | 0 12 0 | 10 | 14 30 44½ | 4 | 13 10 0 | ... | ... | 2 | 0 11 0 | ... | ... |
| Southern Division. | 14 | 21 39 56½ | 1 | 1 25 0 | 24 | 9 12 20 | ... | ... | 33 | 52 25 0 | 72 | 85 21 76½ | 25 | 18 7 60 | ... | ... | 4 | 27 29 20 | 3 | 10 0 40 |
| Goa Territory ... | ... | ... | 23 | 17 28 53 | ... | ... | ... | ... | ... | ..... | 23 | 17 28 53 | 14 | 11 28 25 | ... | ... | 1 | 0 4 0 | ... | ... |
| Total, S. D. and Goa ... | 14 | 21 39 56½ | 24 | 19 13 53 | 24 | 9 12 20 | ... | ... | 33 | 52 25 0 | 95 | 103 10 49½ | 39 | 29 36 5 | ... | ... | 5 | 27 33 20 | 3 | 10 0 40 |
| Total ... | 15 | 22 0 73½ | 26 | 32 19 13 | 30 | 10 24 7½ | ... | ... | 34 | 52 37 0 | 105 | 118 1 14 | 43 | 43 6 5 | ... | ... | 7 | 28 4 20 | 3 | 10 0 40 |

SALT—*contd.*

| Divisions. | Mode of Smuggling—*contd.* | | | | How cases were disposed of. | | | | | | Total estimated value of Confiscations. | Fine in lieu of confiscated Property released. | Actual produce by auction-sale of confiscated Property. | Total of two previous columns. | Fines imposed by Magistrates. | Real value of confiscated Property. | Rewards granted, if any. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Miscellaneous. | | Total. | | Number of persons arrested | Number of persons released by the Department. | Number of persons prosecuted. | Number of persons convicted. | Number of persons acquitted. | Percentage of convictions on number prosecuted. | | | | | | | |
| | No. | Quantity. | No. | Quantity. | | | | | | | | | | | | | |
| | | Mds. s. t. | | Mds. s. t. | | | | | | | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. |
| Northern Division. | 3 | 0 37 44½ | 7 | 1 13 4½ | 7 | ... | 7 | 5 | 2 | 71·43 | 0 1 1 | ..... | ..... | ..... | 38 4 0 | 0 1 1 | 14 2 0 |
| Daman Frontier .. | 1 | 0 12 0 | 3 | 13 17 40 | 4 | ... | 4 | 4 | ... | 100·00 | 40 0 3 | ..... | 0 5 6 | 0 5 6 | 15 0 0 | 40 0 3 | 51 8 0 |
| Total, N. D. and Daman ... | 4 | 1 9 44½ | 10 | 14 30 44½ | 11 | ... | 11 | 9 | 2 | 81·82 | 40 1 4 | ..... | 0 5 6 | 0 5 6 | 53 4 0 | 40 1 4 | 65 10 0 |
| Southern Division. | 40 | 29 24 36½ | 72 | 85 21 76½ | 87 | 12 | 75 | 74 | 1 | 98·67 | 3,595 12 6 | 146 0 0 | 21 1 4 | 167 1 4 | 329 14 0 | 2,989 12 11 | 323 4 0 |
| Goa Territory ... | 8 | 5 36 28 | 23 | 17 28 53 | 20 | 3 | 17 | 16 | 1 | 94·12 | 104 5 3½ | ..... | 77 13 0 | 77 13 0 | 54 8 0 | 43 2 3½ | 72 8 0 |
| Total, S. D. and Goa ... | 48 | 35 20 64½ | 95 | 103 10 49½ | 107 | 15 | 92 | 90 | 2 | 97·83 | 3,700 1 9½ | 146 0 0 | 98 14 4 | 244 14 4 | 384 6 0 | 3,032 15 2½ | 395 12 0 |
| Total ... | 52 | 36 30 29 | 105 | 118 1 14 | 118 | 15 | 103 | 99 | 4 | 96·12 | 3,740 3 1½ | 146 0 0 | 99 3 10 | 245 3 10 | 437 10 0 | 3,073 0 6½ | 461 6 0 |

W. C. SHEPHERD,
Collector of Salt Revenue.

No. 6424 of 1912.

*Camp Poona, 30th August 1912.*

Submitted to Government in the Revenue Department.

2. The financial results of the year under report and the two previous years are as follows :— Financial Results.

| | 1911-12. | 1910-11. | 1909-10. | Annual average. 1904—1909. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| Gross receipts ... ... | 133 lákhs. | 128 lákhs. | 126 lákhs. | 150 lákhs. |
| Net receipts ... ... | 111·4 „ | 102·5 „ | 107 „ | 132 „ |
| Expenditure exclusive of refunds . | 21·25 „ | 20 „ | 18·75 „ | 17·5 „ |
| Percentage of charges to net receipts ... ... | 19 | 19·6 | 17·5 | 13·3 |

3. The salt removed from the works amounted to— Removals.

| | Full duty. | Nominal duty. | Free of duty. | Total. |
|---|---|---|---|---|
| | Mds. s. | Mds. s. | Mds. s. | Mds. s. |
| 1910-11 ... ... | 11,127,026 30 | 869,408 0 | 118,081 39 | 12,114,516 29 |
| 1911-12 ... ... | 11,800,974 10 | 759,310 0 | 87,443 10 | 12,647,727 20 |

from which it will be seen that there was an increase of about $6\frac{3}{4}$ lákhs maunds or 6 per cent. in the removals of salt at full duty. There was, however, a considerable falling off in the removals of salt on which nominal duty was payable and salt which was free of duty. This falling off is probably the natural consequence of the unusually large removals in 1910-11.

4. The total quantity manufactured rose from 13,022,890 maunds to 13,294,143 maunds, and though the production increased by about $2\frac{3}{4}$ lákhs maunds or 2 per cent., the aggregate stocks in hand fell from $28\frac{1}{2}$ lákhs at the beginning to $26\frac{3}{4}$ lákhs at the close of the year. This stock, added to the balance of 74 lákhs on the 30th June 1912 (against $58\frac{3}{4}$ lákhs on the same date in the previous year), is more than sufficient to meet the ordinary demand up to the next manufacturing season. The amount produced within the financial year 1911-12 is not very appreciably larger than usual but the fact that 118 lákhs were actually turned out during the full manufacturing season, that is, from October 1911 to the end of May 1912, makes it clear that for the present and for some years to come there is no danger of the margin of supply becoming too narrow, and the Commissioner has therefore recommended to Government that the proposed construction of new salt-works at Bhándup should be postponed till such time as there appears some indication that the demand has begun to gain permanently and progressively on the supply. The outturn of Bárágrá salt at present is just sufficient to meet annual demands. To provide for any further increase in the demand for that salt, the proposed new salt-work between Khárághoda and Udu should be opened as soon as possible. A scheme has already been laid before Government and their orders are awaited. Manufacture.

5. The increase in the removals of fully dutiable salt is accompanied by more than the corresponding rise in the excise duty receipts due to larger advance payments for next year's removals. There was an increase in the quantity of salt exported to all parts outside the Presidency except Calcutta and Foreign Malabár, at both of which places a decrease of over a lákh of Recei s

Digitized with financial assistance from



Government of Maharashtra

on 01 February, 2020

maunds is noticeable. In the case of the former the falling off is attributed to larger imports from Liverpool and in the latter to the unusually extensive removals in 1910-11. During the year 1910-11, 73·3 per cent. of the salt produced in salt-works near Bombay was exported outside the Presidency. The proportion fell to 72·6 in the year under report.

Expenditure.

6. The total expenditure of the Department for reasons stated in paragraph 45 of the report has increased during the year by 1¼ lákhs. Most of the items which contribute to the increase are non-recurring. Expenditure has been steadily rising for some years—there is an increase of nearly 27 per cent. since 1904—and the Commissioner proposes to make a careful examination of the charges with a view to ascertaining how far this increase is inevitable.

Offences.

7. There was again a fall in the number of cases of salt smuggling which decreased from 135 to 105.

Fish-curing Yards.

8. The working of the fish-curing yards shows a net loss of Rs. 795 against a profit of Rs. 9,892 in the previous year. The loss is noticeable in the Ratnágiri District and may be attributed partly to the unfavourable fishing season and partly to the reduction in the cost price of salt issued to fish-curers. The reduction in the issue rate from 8 annas to 7 annas per maund to encourage the fishing industry was brought into force from 1st October 1910, and the result will have to be watched for some years before any proposal for the restoration of the old rate can be considered. The question of the proposed improvement of the existing fish-curing yards is still under consideration. The concession of issuing salt at yard rates for curing fish at sea was allowed during the year, but the report furnishes evidence of the unwillingness of the fish-curers to avail themselves of it.

Consumption and Prices.

9. The average rate of consumption per head throughout the Presidency (calculated on the census figures of 1911) rose from 12·5 lbs. to 13·2 lbs., while the average selling price in most of the districts of the Presidency was either lower than that of the previous year or stationary. The slight rise in the districts of West Khándesh, Sátára, Ahmednagar, Dhárwár and Bijápur is attributed to the rise in the price of gunny bags. In the case of Belgaum it was also partly due to an increase in the railway freight. The fall of about 6 annas in the price at Ratnágiri was due to the newly introduced practice of issuing salt for domestic consumption from the fish-curing yards during the monsoon.

Concluding Remarks.

10. Mr. Enthoven was in charge of the Department for the greater part of the year which, as the report shows, has been marked by several satisfactory features such as increased production and consumption and a slight reduction in retail price.

H. O. QUIN,
Commissioner of Customs,
Salt, Opium and Abkári.